



3015 (02-09-04)

**ANNUAL REPORT**

OF

Name: BELGIUM MUNICIPAL WATER UTILITY

Principal Office: 195 COMMERCE STREET  
P.O. BOX 224  
BELGIUM, WI 53004

For the Year Ended: DECEMBER 31, 1998

WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

*This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.*

## SIGNATURE PAGE

I LILA MUELLER CMC of \_\_\_\_\_  
(Person responsible for accounts)

\_\_\_\_\_, Belgium Municipal Water Utility, certify that I  
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

	04/14/1999
(Signature of person responsible for accounts)	(Date)

CLERK-TREASURER \_\_\_\_\_  
(Title)

**TABLE OF CONTENTS**

<b>Schedule Name</b>	<b>Page</b>
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
<b>FINANCIAL SECTION</b>	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Balance Sheet	F-05
Net Utility Plant	F-06
Accumulated Provision for Depreciation and Amortization of Utility Plant	F-07
Net Nonutility Property (Accts. 121 & 122)	F-08
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-09
Materials and Supplies	F-10
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-11
Capital Paid in by Municipality (Acct. 200)	F-12
Bonds (Acct. 221)	F-13
Notes Payable & Miscellaneous Long-Term Debt	F-14
Taxes Accrued (Acct. 236)	F-15
Interest Accrued (Acct. 237)	F-16
Contributions in Aid of Construction (Account 271)	F-17
Balance Sheet End-of-Year Account Balances	F-18
Return on Rate Base Computation	F-19
Return on Proprietary Capital Computation	F-20
Important Changes During the Year	F-21
Financial Section Footnotes	F-22
<b>WATER OPERATING SECTION</b>	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service	W-08
Source of Supply, Pumping and Purchased Water Statistics	W-10
Sources of Water Supply - Ground Waters	W-11
Sources of Water Supply - Surface Waters	W-12
Pumping & Power Equipment	W-13
Reservoirs, Standpipes & Water Treatment	W-14
Water Mains	W-15
Water Services	W-16
Meters	W-17
Hydrants and Distribution System Valves	W-18
Water Operating Section Footnotes	W-19

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**IDENTIFICATION AND OWNERSHIP**

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**Exact Utility Name:** BELGIUM MUNICIPAL WATER UTILITY**Utility Address:** 195 COMMERCE STREET

P.O. BOX 224

BELGIUM, WI 53004

**When was utility organized?** 1/1/1969**Report any change in name:****Effective Date:****Utility Web Site:**

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**Utility employee in charge of correspondence concerning this report:**

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**Name:** MS LILA MUELLER CMC**Title:** CLERK-TREASURER**Office Address:**

195 COMMERCE STREET

P.O. BOX 224

BELGIUM, WI 53004

**Telephone:** (414) 285 - 7931**Fax Number:** (414) 285 - 3479**E-mail Address:** belgium@dataplusnet.com

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**Individual or firm, if other than utility employee, preparing this report:**

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**Name:** MS PENNY WEBER CPA**Title:** CERTIFIED PUBLIC ACCOUNTANT**Office Address:** WEBER, CORSON & ASSOCIATES S.C.

2203 SOUTH MEMORIAL PLACE

P.O. BOX 1002

SHEBOYGAN, WI 53081

**Telephone:** (920) 457 - 3641**Fax Number:** (920) 457 - 8148**E-mail Address:** penny@webercorson.com

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**Are records of utility audited by individuals or firms, other than utility employee?** YES

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**Individual or firm, if other than utility employee, auditing utility records:**

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**Name:** MS PENNY WEBER CPA**Title:** CERTIFIED PUBLIC ACCOUNTANT**Office Address:** WEBER, CORSON & ASSOCIATES S.C.

2203 SOUTH MEMORIAL PLACE

P.O. BOX 1002

SHEBOYGAN, WI 53081

**Telephone:** (920) 457 - 3641**Fax Number:** (920) 457 - 8148**E-mail Address:** penny@webercorson.com**Date of most recent audit report:** 3/24/1999**Period covered by most recent audit:** December 31, 1998

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**IDENTIFICATION AND OWNERSHIP**

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**Names and titles of utility management including manager or superintendent:**

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**Name:** MR DANIEL BIRENBAUM**Title:** DEPT OF PUBLIC WORKS & WATER SUPT.**Office Address:**

195 COMMERCE STREET

P.O. BOX 224

BELGIUM, WI 53004

**Telephone:** (414) 285 - 7931**Fax Number:** (414) 285 - 3479**E-mail Address:**

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**Name of utility commission/committee:**

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**Names of members of utility commission/committee:**

MR DAVID GONWA

MR ROBERT ROTHMAN

MR JEFFREY THIEL, CHAIRMAN

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**Is sewer service rendered by the utility?** NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** NO**Date of Ordinance:** **Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

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**Provide the following information regarding the provider(s) of contract services:**

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**Firm Name:**

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**Contact Person:****Title:****Telephone:****Fax Number:****E-mail Address:**

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**Contract/Agreement beginning-ending dates:****Provide a brief description of the nature of Contract Operations being provided:**

**INCOME STATEMENT**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	154,952	121,667	<b>1</b>
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401)	110,660	110,203	<b>2</b>
Depreciation Expense (403)	38,915	34,500	<b>3</b>
Amortization Expense (404)	0	0	<b>4</b>
Taxes (408)	33,930	32,902	<b>5</b>
<b>Total Operating Expenses</b>	<b>183,505</b>	<b>177,605</b>	
<b>Net Operating Income</b>	<b>(28,553)</b>	<b>(55,938)</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	<b>6</b>
<b>Utility Operating Income</b>	<b>(28,553)</b>	<b>(55,938)</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	<b>7</b>
Nonoperating Rental Income (418)	0	0	<b>8</b>
Interest and Dividend Income (419)	3,180	2,950	<b>9</b>
Miscellaneous Nonoperating Income (421)	120	0	<b>10</b>
<b>Total Other Income</b>	<b>3,300</b>	<b>2,950</b>	
<b>Total Income</b>	<b>(25,253)</b>	<b>(52,988)</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	<b>11</b>
Other Income Deductions (426)	0	0	<b>12</b>
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>(25,253)</b>	<b>(52,988)</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	17,271	15,822	<b>13</b>
Amortization of Debt Discount and Expense (428)	762	762	<b>14</b>
Amortization of Premium on Debt--Cr. (429)			<b>15</b>
Interest on Debt to Municipality (430)	1,629	84	<b>16</b>
Other Interest Expense (431)	0	0	<b>17</b>
Interest Charged to Construction--Cr. (432)			<b>18</b>
<b>Total Interest Charges</b>	<b>19,662</b>	<b>16,668</b>	
<b>Net Income</b>	<b>(44,915)</b>	<b>(69,656)</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	(96,089)	(57,225)	<b>19</b>
Balance Transferred from Income (433)	(44,915)	(69,656)	<b>20</b>
Miscellaneous Credits to Surplus (434)	85,638	30,792	<b>21</b>
Miscellaneous Debits to Surplus--Debit (435)	0	0	<b>22</b>
Appropriations of Surplus--Debit (436)	0	0	<b>23</b>
Appropriations of Income to Municipal Funds--Debit (439)	0	0	<b>24</b>
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>(55,366)</b>	<b>(96,089)</b>	

**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE		1
<b>Total (Acct. 412):</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE		2
<b>Total (Acct. 413):</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>		
NONE		3
<b>Total (Acct. 418):</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>		
Interest from special assessments	2,216	4
All other interest	964	5
<b>Total (Acct. 419):</b>	<b>3,180</b>	
<b>Miscellaneous Nonoperating Income (421):</b>		
Well permits	120	6
<b>Total (Acct. 421):</b>	<b>120</b>	
<b>Miscellaneous Amortization (425):</b>		
NONE		7
<b>Total (Acct. 425):</b>	<b>0</b>	
<b>Other Income Deductions (426):</b>		
NONE		8
<b>Total (Acct. 426):</b>	<b>0</b>	
<b>Miscellaneous Credits to Surplus (434):</b>		
Tax equivalent forgiven 1998	31,447	9
Advance from sewer department forgiven per Board approval	54,191	10
<b>Total (Acct. 434):</b>	<b>85,638</b>	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE		11
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		12
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE		13
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	

**INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Revenues (account 415)					<b>0</b>	<b>1</b>
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					<b>0</b>	<b>2</b>
Payroll					<b>0</b>	<b>3</b>
Materials					<b>0</b>	<b>4</b>
Taxes					<b>0</b>	<b>5</b>
<b>Other (list by major classes):</b>					<b>0</b>	<b>6</b>
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	



**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

<b>Description (a)</b>	<b>Water Utility (b)</b>	<b>Electric Utility (c)</b>	<b>Sewer Utility (Regulated Only) (d)</b>	<b>Gas Utility (e)</b>	<b>Total (f)</b>	
Total operating revenues	154,952	0	0	0	<b>154,952</b>	<b>1</b>
Less: interdepartmental sales	0		0	0	<b>0</b>	<b>2</b>
Less: interdepartmental rents					<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					<b>0</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
.					<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>154,952</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>154,952</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (100)	2,324,954	1,863,729	<b>1</b>
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	403,021	367,804	<b>2</b>
<b>Net Utility Plant</b>	<b>1,921,933</b>	<b>1,495,925</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	<b>3</b>
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	<b>4</b>
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	<b>5</b>
Other Investments (124)	0	0	<b>6</b>
Special Funds (125)	5,595	5,313	<b>7</b>
<b>Total Other Property and Investments</b>	<b>5,595</b>	<b>5,313</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	56,268	25,988	<b>8</b>
Temporary Cash Investments (132)			<b>9</b>
Notes Receivable (141)	0	0	<b>10</b>
Customer Accounts Receivable (142)	41,786	31,378	<b>11</b>
Other Accounts Receivable (143)	0	0	<b>12</b>
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	<b>13</b>
Receivables from Municipality (145)	50,255	4,251	<b>14</b>
Materials and Supplies (150)	1,868	1,933	<b>15</b>
Prepayments (165)	0	0	<b>16</b>
Other Current and Accrued Assets (170)			<b>17</b>
<b>Total Current and Accrued Assets</b>	<b>150,177</b>	<b>63,550</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	7,236	7,998	<b>18</b>
Extraordinary Property Losses (182)	0	0	<b>19</b>
Other Deferred Debits (183)	9,779	105,246	<b>20</b>
<b>Total Deferred Debits</b>	<b>17,015</b>	<b>113,244</b>	
<b>Total Assets and Other Debits</b>	<b>2,094,720</b>	<b>1,678,032</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	525,518	185,442	<b>21</b>
Appropriated Earned Surplus (215)			<b>22</b>
Unappropriated Earned Surplus (216)	(55,366)	(96,089)	<b>23</b>
<b>Total Proprietary Capital</b>	<b>470,152</b>	<b>89,353</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	187,768	201,637	<b>24</b>
Advances from Municipality (223)	28,500	85,858	<b>25</b>
Other long-Term Debt (224)	107,100	131,650	<b>26</b>
<b>Total Long-Term Debt</b>	<b>323,368</b>	<b>419,145</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>27</b>
Accounts Payable (232)	18,694	14,109	<b>28</b>
Payables to Municipality (233)	111,054	32,309	<b>29</b>
Customer Deposits (235)			<b>30</b>
Taxes Accrued (236)	0	0	<b>31</b>
Interest Accrued (237)	4,018	2,778	<b>32</b>
Other Current and Accrued Liabilities (238)			<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>133,766</b>	<b>49,196</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>34</b>
Customer Advances for Construction (252)			<b>35</b>
Other Deferred Credits (253)	16,250	0	<b>36</b>
<b>Total Deferred Credits</b>	<b>16,250</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Miscellaneous Operating Reserves (265)			<b>37</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	1,151,184	1,120,338	<b>38</b>
<b>Total Liabilities and Other Credits</b>	<b>2,094,720</b>	<b>1,678,032</b>	

**NET UTILITY PLANT**

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Sewer (c)</b>	<b>Gas (d)</b>	<b>Electric (e)</b>	
<b>Plant Accounts:</b>					
Utility Plant in Service (100)	2,231,677	0	0	0	<b>1</b>
Utility Plant Purchased or Sold (391)					<b>2</b>
Utility Plant in Process of Reclassification (392)					<b>3</b>
Utility Plant Leased to Others (393)					<b>4</b>
Property Held for Future Use (394)					<b>5</b>
Construction Work in Progress (395)	93,277				<b>6</b>
Utility Plant Acquisition Adjustments (396)					<b>7</b>
Other Utility Plant Adjustments (397)					<b>8</b>
<b>Total Utility Plant</b>	<b>2,324,954</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	403,021	0	0	0	<b>9</b>
<b>Total Accumulated Provision</b>	<b>403,021</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>1,921,933</b>	<b>0</b>	<b>0</b>	<b>0</b>	

## ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year</b>	367,804				<b>367,804</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	38,915				<b>38,915</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	1,322				<b>1,322</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>40,237</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>40,237</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	5,020				<b>5,020</b>	<b>15</b>
Cost of removal					<b>0</b>	<b>16</b>
Other debits (specify):						<b>17</b>
					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>5,020</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,020</b>	<b>19</b>
<b>Balance End of Year</b>	<b>403,021</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>403,021</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	Yes					<b>21</b>
If yes, what is the rate?	2.00%					<b>22</b>

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
<b>Other (specify):</b>	0			0	2
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)	0			0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Additions:</b>		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
<b>Total Additions</b>	<u>0</u>	
<b>Deductions:</b>		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
<b>Total accounts written off</b>	<u>0</u>	
<b>Balance end of year</b>	<u><u>0</u></u>	

**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>	
<b>Electric Utility</b>							
Fuel for generation					0	0	1
Other					0	0	2
<b>Total Electric Utility</b>					<b>0</b>	<b>0</b>	

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>	
Electric utility total	0	0	1
Water utility	1,868	1,933	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
<b>Total Materials and Supplies</b>	<b>1,868</b>	<b>1,933</b>	



## UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
Revenue Refunding Bonds	762	428	7,236	1
<b>Total</b>			<b>7,236</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				2
<b>Total</b>			<b>0</b>	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	185,442	<b>1</b>
<b>Changes during year (explain):</b>		
TIF additions for mains, hydrants, services, test well	340,076	<b>2</b>
<b>Balance end of year</b>	<b>525,518</b>	

**BONDS (ACCT. 221)**

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

<b>Description of Issue (a)</b>	<b>Date of Issue (b)</b>	<b>Final Maturity Date (c)</b>	<b>Interest Rate (d)</b>	<b>Principal Amount End of Year (e)</b>	
Revenue Refunding Bonds	08/20/1992	06/01/2008	5.72%	187,768	1
<b>Total Bonds (Account 221):</b>				<b>187,768</b>	

**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

<b>Account and Description of Obligation (a and b)</b>	<b>Date of Issue (c)</b>	<b>Final Maturity Date (d)</b>	<b>Interest Rate (e)</b>	<b>Principal Amount End of Year (f)</b>	
<b>Advances (223)</b>					
Promissory Note-purchase land for well #3	12/12/1997	12/12/2007	5.10%	28,500	<b>1</b>
Sewer Department Advances	01/01/1991	01/01/2001	0.00%	0	<b>2</b>
<b>Total for Account 223</b>				<b>28,500</b>	
<b>Other Long-Term Debt (224)</b>					
Hookup fees to be returned to customers per PSC	01/01/1993	12/31/1998	0.00%	0	<b>3</b>
Port Washington State Bank Note 2	11/24/1997	11/24/2007	5.25%	57,000	<b>4</b>
State Bank of Newburg Note	07/26/1993	07/26/2003	5.75%	20,000	<b>5</b>
Port Washington State Bank Note 1	07/20/1995	07/20/2005	5.35%	30,100	<b>6</b>
<b>Total for Account 224</b>				<b>107,100</b>	

**TAXES ACCRUED (ACCT. 236)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Accruals:</b>		
Charged water department expense	33,275	2
Charged electric department expense		3
Charged sewer department expense	417	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>33,692</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	30,791	6
Social Security taxes	2,721	7
PSC Remainder Assessment	180	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>33,692</b>	
<b>Balance end of year</b>	<b>0</b>	

**INTEREST ACCRUED (ACCT. 237)**

1. Report below interest accrued on each utility obligation.  
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
Refunding Revenue Bonds	962	11,263	11,320	905	1
<b>Subtotal</b>	<b>962</b>	<b>11,263</b>	<b>11,320</b>	<b>905</b>	
<b>Advances from Municipality (223)</b>					
Water's share of land purchase loan	84	1,629	1,637	76	2
<b>Subtotal</b>	<b>84</b>	<b>1,629</b>	<b>1,637</b>	<b>76</b>	
<b>Other long-Term Debt (224)</b>					
State Bank of Newburg Note	597	1,245	1,345	497	3
Port Washington State Bank Loan 1	832	1,770	1,874	728	4
Port Washington State Bank Loan 2	303	2,993	1,484	1,812	5
<b>Subtotal</b>	<b>1,732</b>	<b>6,008</b>	<b>4,703</b>	<b>3,037</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	6
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>2,778</b>	<b>18,900</b>	<b>17,660</b>	<b>4,018</b>	

**CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)**

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	1,120,338	0	0	0	0	<b>1,120,338</b>	<b>1</b>
<b>Add credits during year:</b>							
For Services	4,600					<b>4,600</b>	<b>2</b>
For Mains	24,481					<b>24,481</b>	<b>3</b>
<b>Other (specify):</b>							
Hydrants	1,765					<b>1,765</b>	<b>4</b>
<b>Deduct charges (specify):</b>							
NONE						<b>0</b>	<b>5</b>
<b>Balance End of Year</b>	<b>1,151,184</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,151,184</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	0					<b>0</b>	<b>6</b>

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
NONE		2
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Special Funds (125):</b>		
Bond Reserve Fund	5,595	3
<b>Total (Acct. 125):</b>	<b>5,595</b>	
<b>Notes Receivable (141):</b>		
NONE		4
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	41,786	5
Electric		6
Sewer (Regulated)		7
<b>Other (specify):</b>		
NONE		8
<b>Total (Acct. 142):</b>	<b>41,786</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
<b>Other (specify):</b>		
NONE		11
<b>Total (Acct. 143):</b>	<b>0</b>	
<b>Receivables from Municipality (145):</b>		
Due from TIF for funds advanced for test well	46,638	12
Balance of 1998 public fire protection	3,008	13
Other	609	14
<b>Total (Acct. 145):</b>	<b>50,255</b>	
<b>Prepayments (165):</b>		
NONE		15
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		16
<b>Total (Acct. 182):</b>	<b>0</b>	



**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Other Deferred Debits (183):</b>		
Maintenance to Well # 1 being amortized	8,406	17
TIF expenses for construction not started	1,373	18
<b>Total (Acct. 183):</b>	<b>9,779</b>	
<b>Payables to Municipality (233):</b>		
Sewer collections not turned over	68,012	19
Water share of revenue bond principal and interest paid by sewer	31,023	20
4Q wages and fringes	11,990	21
Other	29	22
<b>Total (Acct. 233):</b>	<b>111,054</b>	
<b>Other Deferred Credits (253):</b>		
Water hookup fees not returned to customers	16,250	23
<b>Total (Acct. 253):</b>	<b>16,250</b>	

**RETURN ON RATE BASE COMPUTATION**

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

<b>Average Rate Base (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
<b>Add Average:</b>						
Utility Plant in Service	2,047,703	0	0	0	<b>2,047,703</b>	<b>1</b>
Materials and Supplies	1,900	0	0	0	<b>1,900</b>	<b>2</b>
<b>Other (specify):</b>					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation	385,412	0	0	0	<b>385,412</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
Contributions in Aid of Construction	1,135,761	0	0	0	<b>1,135,761</b>	<b>6</b>
<b>Other (specify):</b>					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>528,430</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>528,430</b>	
Net Operating Income	(28,553)	0	0	0	<b>(28,553)</b>	<b>8</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>-5.40%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>-5.40%</b>	

**RETURN ON PROPRIETARY CAPITAL COMPUTATION**

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
<b>Average Proprietary Capital</b>		
Capital Paid in by Municipality	355,480	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	(75,727)	3
<b>Other (Specify):</b>		4
<b>Total Average Proprietary Capital</b>	<b>279,753</b>	
<b>Net Income</b>		
Net Income	(44,915)	5
<b>Percent Return on Proprietary Capital</b>	<b>-16.06%</b>	

## IMPORTANT CHANGES DURING THE YEAR

### Report changes of any of the following types:

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#### 1. Acquisitions.

During the year additions were added and paid for by developers and the TIF district.

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#### 2. Leaseholder changes.

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#### 3. Extensions of service.

6 services were placed in service during 1998.

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#### 4. Estimated changes in revenues due to rate changes.

A rate increase was granted to be effective for the first quarter readings of 1999.

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#### 5. Obligations incurred or assumed, excluding commercial paper.

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#### 6. Formal proceedings with the Public Service Commission.

Application for a rate increase was granted. March 19, 1999 was set as the date the new rates would be effective.

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#### 7. Any additional matters.

A major refunding of debt took place in February 1999.

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## FINANCIAL SECTION FOOTNOTES

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### Notes Payable & Miscellaneous Long-Term Debt (Page F-14)

Advance from sewer in the amount of \$54,191 was written off during the year per recommendation of the PSC. It was transferred into retained earnings. The Board gave approval for this action. Interest was never charged on this obligation.

Hookup fees that need to be returned per prior PSC recommendation were reclassified to account 253 per the current recommendation of the PSC. Interest was never charged.

The payment to the Port Washington State Bank due November 1998 in the amount of \$5,700 was not paid.

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### Contributions in Aid of Construction (Account 271) (Page F-17)

Main additions were made up of special assessments collected of \$9,781 and additions by developers of \$14,700

Services and hydrants were put in by developers.

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## FINANCIAL SECTION FOOTNOTES

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### Identification and Ownership (Page iv)

August 12, 1999

Ms. Lila Mueller, Clerk Treasurer  
Belgium Municipal Water Utility  
195 Commerce Street  
P.O. Box 224  
Belgium, WI 53004-0224

1998 Analytical Review DWCCA-410-PJL

Dear Ms. Mueller:

The Public Service Commission has completed their analytical review of your 1998 annual report. The primary purpose of our analytical review is to detect possible accounting related errors and to identify significant fluctuations from prior year's data, which are not sufficiently explained in the footnotes of your annual report.

Wis. Admin. Code § PSC 185.76 requires periodic testing of customer meters to ensure their accuracy. In reviewing the annual reports we determined that not all of your water meters have been tested at the appropriate frequency. If these meters become inaccurate, considerable revenues are lost. During 1999 we advise your utility to test its meters in compliance with PSC 185.76. If you have questions in regard to this matter, please contact Bruce Schmidt of our staff at (608) 266-5726.

Thank you for your efforts in preparing your 1998 annual report. You may consider our review closed. If you have any questions, please feel free to contact me at (608) 267-9198.

Sincerely,

Peter J. Leege  
Financial Specialist  
Division of Water, Compliance, and Consumer Affairs

PJL:tlk:w:\compl\analytical review letters\Aug 12 1999 rev letters L.doc

cc: Mr. Jeffrey Thiel, Chairman

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**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	Amounts (b)	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	149,353	1
<b>Total Sales of Water</b>	<b>149,353</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	213	2
Other Water Revenues (474)	5,386	3
Amortization of Construction Grants (475)	0	4
<b>Total Other Operating Revenues</b>	<b>5,599</b>	
<b>Total Operating Revenues</b>	<b>154,952</b>	
<b>Operation and Maintenance Expenses</b>		
Plant Operation and Maintenance Expenses (600-660)	70,951	5
General Operating Expenses (680-690)	39,709	6
<b>Total Operation and Maintenance Expenses</b>	<b>110,660</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	38,915	7
Amortization Expense (404)		8
Taxes (408)	33,930	9
<b>Total Other Operating Expenses</b>	<b>72,845</b>	
<b>Total Operating Expenses</b>	<b>183,505</b>	
<b>NET OPERATING INCOME</b>	<b>(28,553)</b>	

**WATER OPERATING REVENUES - SALES OF WATER**

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	494	31,140	49,789	4
Commercial	53	13,240	20,366	5
Industrial	12	44,381	29,731	6
<b>Total Metered Sales to General Customers (461)</b>	<b>559</b>	<b>88,761</b>	<b>99,886</b>	
Private Fire Protection Service (462)	2		1,190	7
Public Fire Protection Service (463)	1		47,430	8
Other Sales to Public Authorities (464)	8	569	847	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>570</b>	<b>89,330</b>	<b>149,353</b>	



**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

<b>Customer Name</b> <b>(a)</b>	<b>Point of Delivery</b> <b>(b)</b>	<b>Thousands of Gallons Sold</b> <b>(c)</b>	<b>Revenues</b> <b>(d)</b>
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NONE

**OTHER OPERATING REVENUES (WATER)**

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1)	47,430	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b>		
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>47,430</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	213	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>213</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	1,806	7
<b>Other (specify):</b>		
Charge to developer for repairs made	3,061	8
Miscellaneous	519	9
<b>Total Other Water Revenues (474)</b>	<b>5,386</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		10
<b>Total Amortization of Construction Grants (475)</b>	<b>0</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>PLANT OPERATION AND MAINTENANCE EXPENSES</b>		
Salaries and Wages (600)	20,037	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	12,571	3
Chemicals (630)	14,655	4
Supplies and Expenses (640)	7,083	5
Repairs of Water Plant (650)	15,005	6
Transportation Expenses (660)	1,600	7
<b>Total Plant Operation and Maintenance Expenses</b>	<b>70,951</b>	
<b>GENERAL OPERATING EXPENSES</b>		
Administrative and General Salaries (680)	15,528	8
Office Supplies and Expenses (681)	4,113	9
Outside Services Employed (682)	4,461	10
Insurance Expense (684)	4,048	11
Employees Pensions and Benefits (686)	8,498	12
Regulatory Commission Expenses (688)	2,240	13
Miscellaneous General Expenses (689)	821	14
Uncollectible Accounts (690)		15
<b>Total General Operating Expenses</b>	<b>39,709</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>110,660</b>	

**TAXES (ACCT. 408 - WATER)**

When allocation of taxes is made between departments, explain method used.
--

<b>Description of Tax (a)</b>	<b>Method Used to Allocate Between Departments (b)</b>	<b>Amount (c)</b>	
Property Tax Equivalent		31,447	<b>1</b>
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		417	<b>2</b>
<b>Net property tax equivalent</b>		<b>31,030</b>	
Social Security		2,720	<b>3</b>
PSC Remainder Assessment		180	<b>4</b>
Other (specify): NONE			<b>5</b>
<b>Total tax expense</b>		<b>33,930</b>	

**PROPERTY TAX EQUIVALENT (WATER)**

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Ozaukee				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.219690				3
County tax rate	mills		2.847980				4
Local tax rate	mills		5.718860				5
School tax rate	mills		12.361900				6
Voc. school tax rate	mills		1.778790				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>22.927220</b>				10
Less: state credit	mills		1.540770				11
<b>Net tax rate</b>	mills		<b>21.386450</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>5.718860</b>				14
<b>Combined School Tax Rate</b>	mills		<b>14.140690</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>19.859550</b>				17
<b>Total Tax Rate</b>	mills		<b>22.927220</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.866200</b>				19
<b>Total tax net of state credit</b>	mills		<b>21.386450</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>18.524936</b>				21
Utility Plant, Jan. 1	\$	<b>1,863,729</b>	1,863,729				22
Materials & Supplies	\$	<b>1,933</b>	1,933				23
<b>Subtotal</b>	\$	<b>1,865,662</b>	<b>1,865,662</b>				24
Less: Plant Outside Limits	\$	<b>0</b>	0				25
<b>Taxable Assets</b>	\$	<b>1,865,662</b>	<b>1,865,662</b>				26
Assessment Ratio	dec.		0.909900				27
<b>Assessed Value</b>	\$	<b>1,697,566</b>	<b>1,697,566</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>18.524936</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>31,447</b>	<b>31,447</b>				30
Tax Equivalent per 1994 PSC Report	\$	30,792					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>31,447</b>					34

**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	500		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>500</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	32,352		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	47,627		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>79,979</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	87,961		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	54,598	33,383	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	7,808		20
<b>Total Pumping Plant</b>	<b>150,367</b>	<b>33,383</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	13,781		23
<b>Total Water Treatment Plant</b>	<b>13,781</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	3,000		24
Structures and Improvements (341)	0		25

**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>INTANGIBLE PLANT</b>				
Organization (301)			500	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>500</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			32,352	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			47,627	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>79,979</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			87,961	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)	2,000		85,981	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			7,808	20
<b>Total Pumping Plant</b>	<b>2,000</b>	<b>0</b>	<b>181,750</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			13,781	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>13,781</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			3,000	24
Structures and Improvements (341)			0	25

**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	117,602	1,850	<b>26</b>
Transmission and Distribution Mains (343)	1,129,612	291,455	<b>27</b>
Fire Mains (344)	0		<b>28</b>
Services (345)	179,552	15,880	<b>29</b>
Meters (346)	49,530	6,287	<b>30</b>
Hydrants (348)	86,501	18,913	<b>31</b>
Other Transmission and Distribution Plant (349)	17,089		<b>32</b>
<b>Total Transmission and Distribution Plant</b>	<b>1,582,886</b>	<b>334,385</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)	0		<b>33</b>
Structures and Improvements (371)	0		<b>34</b>
Office Furniture and Equipment (372)	2,515		<b>35</b>
Computer Equipment (372.1)	14,816		<b>36</b>
Transportation Equipment (373)	1,613		<b>37</b>
Other General Equipment (379)	17,272	5,200	<b>38</b>
Other Tangible Property (390)	0		<b>39</b>
<b>Total General Plant</b>	<b>36,216</b>	<b>5,200</b>	
<b>Total utility plant in service directly assignable</b>	<b>1,863,729</b>	<b>372,968</b>	
Common Utility Plant Allocated to Water Department	0		<b>40</b>
<b>Total utility plant in service</b>	<b>1,863,729</b>	<b>372,968</b>	



**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Distribution Reservoirs and Standpipes (342)			119,452	26
Transmission and Distribution Mains (343)			1,421,067	27
Fire Mains (344)			0	28
Services (345)			195,432	29
Meters (346)	220		55,597	30
Hydrants (348)			105,414	31
Other Transmission and Distribution Plant (349)			17,089	32
<b>Total Transmission and Distribution Plant</b>	<b>220</b>	<b>0</b>	<b>1,917,051</b>	
<b>GENERAL PLANT</b>				
Land and Land Rights (370)			0	33
Structures and Improvements (371)			0	34
Office Furniture and Equipment (372)			2,515	35
Computer Equipment (372.1)			14,816	36
Transportation Equipment (373)			1,613	37
Other General Equipment (379)	2,800		19,672	38
Other Tangible Property (390)			0	39
<b>Total General Plant</b>	<b>2,800</b>	<b>0</b>	<b>38,616</b>	
<b>Total utility plant in service directly assignable</b>	<b>5,020</b>	<b>0</b>	<b>2,231,677</b>	
Common Utility Plant Allocated to Water Department			0	40
<b>Total utility plant in service</b>	<b>5,020</b>	<b>0</b>	<b>2,231,677</b>	

**SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS**

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			4,953	4,953	1
February			4,413	4,413	2
March			4,737	4,737	3
April			4,825	4,825	4
May			6,219	6,219	5
June			5,822	5,822	6
July			12,868	12,868	7
August			12,842	12,842	8
September			14,842	14,842	9
October			14,130	14,130	10
November			9,720	9,720	11
December			4,739	4,739	12
<b>Total for year</b>	<b>0</b>	<b>0</b>	<b>100,110</b>	<b>100,110</b>	
Less: Measured or estimated water used in main flushing and water treatment during year				400	13
Less: Other utility use				2,743	14
Other utility use explanation:					15
resurfacing I43 project, sold water to concrete texture but had not billed as of the date of this report. Trouble finding out who exactly to bill.					
Water pumped into distribution system				96,967	16
Less: Water sold				89,330	17
Losses and unaccounted for				7,637	18
Percent unaccounted for to the nearest whole percent (%)				8%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				668	21
Date of maximum: 10/16/1998					22
Cause of maximum:					23
canning company running about 21 hours a day					
Minimum gallons pumped by all methods in any one day during reporting year				83	24
Date of minimum: 12/29/1998					25
Total KWH used for pumping for the year				104,125	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
WELL 1 - 651 PARK STREET	1	321	15	936,000	Yes	<b>1</b>
WELL 2 - 1105 MAIN STREET	2	200	12	840,000	Yes	<b>2</b>

**SOURCES OF WATER SUPPLY - SURFACE WATERS**

<b>Location (a)</b>	<b>Intakes</b>			
	<b>Identification Number (b)</b>	<b>Distance From Shore in feet (c)</b>	<b>Depth Below Surface in feet (d)</b>	<b>Diameter in inches (e)</b>
NONE				

1

**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification	BOOSTER 1	BOOSTER 2	WELL 1	<b>1</b>
Location	651 PARK STREET	1105 MAIN STREET	651 PARK STREET	<b>2</b>
Purpose	B	B	P	<b>3</b>
Destination	D	D	R	<b>4</b>
Pump Manufacturer	AMERICAN TURBINE	LAYNE NORTHWEST	AMERICAN TURBINE	<b>5</b>
Year Installed	1990	1975	1995	<b>6</b>
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	<b>7</b>
Actual Capacity (gpm)	500	500	650	<b>8</b>
Pump Motor or Standby Engine Mfr	US MOTOR	WESTINGHOUSE	US MOTOR	<b>9</b>
Year Installed	1970	1975	1970	<b>10</b>
Type	ELECTRIC	ELECTRIC	ELECTRIC	<b>11</b>
Horsepower	40	40	30	<b>12</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>	
Identification	WELL 2			<b>14</b>
Location	1105 MAIN STREET			<b>15</b>
Purpose	P			<b>16</b>
Destination	R			<b>17</b>
Pump Manufacturer	AMERICAN TURBINE			<b>18</b>
Year Installed	1989			<b>19</b>
Type	VERTICAL TURBINE			<b>20</b>
Actual Capacity (gpm)	800			<b>21</b>
Pump Motor or Standby Engine Mfr	US MOTOR			<b>22</b>
Year Installed	1975			<b>23</b>
Type	ELECTRIC			<b>24</b>
Horsepower	20			<b>25</b>

**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	NO. 1	NO. 1A	NO. 2	<b>1</b>
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
				<b>3</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	R	<b>4</b>
Year constructed	1970	1969	1975	<b>5</b>
				<b>6</b>
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	CONCRETE	<b>7</b>
				<b>8</b>
Elevation difference in feet (See Headnote 3.)	0	140	0	<b>9</b>
				<b>10</b>
Total capacity in gallons	60,000	75,000	100,000	<b>11</b>
<b>WATER TREATMENT PLANT</b>				<b>12</b>
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		LIQUID	<b>13</b>
				<b>14</b>
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		WELLHOUSE	<b>15</b>
				<b>16</b>
Filters, type (gravity, pressure, other, none)	NONE		NONE	<b>17</b>
				<b>18</b>
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.9360		0.9360	<b>19</b>
				<b>20</b>
Is a corrosion control chemical used (yes, no)?	N		N	<b>21</b>
				<b>22</b>
Is water fluoridated (yes, no)?	N		N	<b>23</b>
				<b>24</b>
				<b>25</b>

**WATER MAINS**

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
A	D	6.000	13,648	0	0	0	13,648	1
P	D	6.000	1,903	130	0	0	2,033	2
A	D	8.000	11,783	0	0	0	11,783	3
P	D	8.000	15,329	570	0	0	15,899	4
P	D	10.000	7,674	0	0	0	7,674	5
P	D	12.000	2,171	7,544	0	0	9,715	6
<b>Total Within Municipality</b>			<b>52,508</b>	<b>8,244</b>	<b>0</b>	<b>0</b>	<b>60,752</b>	
<b>Total Utility</b>			<b>52,508</b>	<b>8,244</b>	<b>0</b>	<b>0</b>	<b>60,752</b>	

**WATER SERVICES**

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	187	0	0	0	187		1
M	1.000	172	0	0	0	172	33	2
P	1.000	157	8	0	0	165	21	3
M	1.250	3	0	0	0	3		4
P	1.250	6	0	0	0	6		5
M	1.500	1	4	0	0	5	4	6
P	1.500	1	0	0	0	1		7
M	2.000	6	6	0	0	12	6	8
P	2.000	3	1	0	0	4	1	9
P	4.000	3	0	0	0	3		10
A	6.000	2	0	0	0	2		11
<b>Total Utility</b>		<b>541</b>	<b>19</b>	<b>0</b>	<b>0</b>	<b>560</b>	<b>65</b>	



**METERS**

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

**Number of Utility-Owned Meters**

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	566	52	9	(5)	604	0	1
0.750	37	0	0	(1)	36	0	2
1.000	19	1	1	1	20	0	3
1.500	5	1	0	0	6	0	4
2.000	3	0	0	0	3	0	5
3.000	3	0	0	0	3	0	6
6.000	2	0	0	0	2	0	7
8.000	2	0	0	0	2	0	8
<b>Total:</b>	<b>637</b>	<b>54</b>	<b>10</b>	<b>(5)</b>	<b>676</b>	<b>0</b>	

**Classification of All Meters at End of Year by Customers**

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	475	18	4	1	0	106	604	1
0.750	18	15	0	3	0	0	36	2
1.000	1	13	3	2	0	1	20	3
1.500	0	4	1	1	0	0	6	4
2.000	0	2	1	0	0	0	3	5
3.000	0	0	2	0	1	0	3	6
6.000	0	0	0	0	2	0	2	7
8.000	0	0	0	0	2	0	2	8
<b>Total:</b>	<b>494</b>	<b>52</b>	<b>11</b>	<b>7</b>	<b>5</b>	<b>107</b>	<b>676</b>	

**HYDRANTS AND DISTRIBUTION SYSTEM VALVES**

1. Distinguish between fire and flushing hydrants by lead size.
  - a. Fire hydrants normally have a lead size of 6 inches or greater.
  - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	<b>1</b>
Within Municipality	102	14			116	<b>2</b>
<b>Total Fire Hydrants</b>	<b>102</b>	<b>14</b>	<b>0</b>	<b>0</b>	<b>116</b>	
<b>Flushing Hydrants</b>						
	0				0	<b>3</b>
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year**

Number of hydrants operated during year:	102
Number of distribution system valves end of year:	250
Number of distribution valves operated during year:	50

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## WATER OPERATING SECTION FOOTNOTES

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### Water Operating Revenues - Sales of Water (Page W-02)

Account 461.3: 2 new customers added and more gallons sold.

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### Water Operation & Maintenance Expenses (Page W-05)

Account 630: More chemicals purchased and also a price increase.

Account 640: More items purchased and used in 1997.

Account 680: Wage increase, additional staff hired and allocation to water department changed.

Account 686: One full time staff member changed insurance from family to single coverage midyear.

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### Water Utility Plant in Service (Page W-08)

Account 342: Roadway to water tower paved for the first time.

Account 379: Water scale purchased and one removed.

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### Water Mains (Page W-15)

The main additions during 1998 were financed by developers and the TIF district. Costs were obtained from the contractors.

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### Water Services (Page W-16)

Services were financed by developers and the TIF district. Costs were obtained from the contractors.

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### Meters (Page W-17)

Meters were reviewed during 1998 by superintendant and adjusted accordingly.

No meters were tested during 1998.

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### Hydrants and Distribution System Valves (Page W-18)

The reason that the number of distribution valves operated during the year was so low was due to a shortage of personnel.

Hydrants added during the year were financed by developers and the TIF district. Costs were obtained from the contractors.

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